

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 7635

BILL NUMBER: HB 1927

DATE PREPARED: Jan 10, 2001

BILL AMENDED:

SUBJECT: Sale of fireworks.

FISCAL ANALYST: Chris Baker

PHONE NUMBER: 232-9851

FUNDS AFFECTED:

**GENERAL
DEDICATED
FEDERAL**

IMPACT: Pending

Summary of Legislation: This bill permits common fireworks to be sold at retail for use within the state by an interstate retailer. It provides that a supervisor at a temporary stand for the retail sale of fireworks must be at least 18 years of age. The bill also provides that it is a Class A misdemeanor to sell common fireworks to a minor. This bill provides that a person less than 18 years of age who purchases, accepts, possesses, or uses certain fireworks commits a Class C misdemeanor. The bill also provides that a city, county, or town may adopt an ordinance concerning fireworks that includes partial or total bans of common fireworks. It provides for a common firework excise tax of 5% to be collected on sales of common fireworks, and to be imposed, paid, and collected in the same manner that the State Gross Retail Tax is imposed, paid, and collected. The bill provides that the County Auditor shall distribute the Common Firework Excise Tax among the taxing units of the County, with certain exceptions.

Effective Date: Upon passage.

Explanation of State Expenditures: *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources: